



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 280 WASHINGTON  
PRARIE DU SAC, WI 53578

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** PRAIRIE DU SAC ELECTRIC AND WATER UTILITY**Utility Address:** 280 WASHINGTON

PRARIE DU SAC, WI 53578

**When was utility organized?** 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SHAWN MURPHY**Title:** VILLAGE ADMINISTRATOR-CLERK-TREASURER**Office Address:**

280 WASHINGTON

PRARIE DU SAC, WI 53578

**Telephone:** (608) 643 - 2421**Fax Number:** (608) 643 - 7927**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIESLING ASSOCIATES, LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS**Office Address:** KIESLING ASSOCIATES, LLP

117 W. COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES, LLP**Title:****Office Address:** KIESLING ASSOCIATES, LLP

117 W. COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PATRICK DRONE**Title:** SUPERINTENDENT**Office Address:**

280 WASHINGTON

PRAIRE DU SAC, WI 53578

**Telephone:** (608) 643 - 2421**Fax Number:** (608) 643 - 7927**E-mail Address:**

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**Name of utility commission/committee:**    VILLAGE BOARD

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**Names of members of utility commission/committee:**

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,009,516	1,975,396	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,591,712	1,421,304	<b>2</b>
Depreciation Expense (403)	161,221	153,529	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	114,092	112,817	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,867,025</b>	<b>1,687,650</b>	
<b>Net Operating Income</b>	<b>142,491</b>	<b>287,746</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>142,491</b>	<b>287,746</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	69,125	78,027	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>69,125</b>	<b>78,027</b>	
<b>Total Income</b>	<b>211,616</b>	<b>365,773</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>211,616</b>	<b>365,773</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	92,578	97,285	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,337	5,337	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	3,220	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	(515)		<b>19</b>
<b>Total Interest Charges</b>	<b>101,650</b>	<b>102,622</b>	
<b>Net Income</b>	<b>109,966</b>	<b>263,151</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,103,943	1,840,792	<b>20</b>
Balance Transferred from Income (433)	109,966	263,151	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,213,909</b>	<b>2,103,943</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC UTILITY	51,469	5
WATER UTILITY	17,656	6
<b>Total (Acct. 419):</b>	69,125	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	330,764	1,678,752	0	0	<b>2,009,516</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>330,764</b>	<b>1,678,752</b>	<b>0</b>	<b>0</b>	<b>2,009,516</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	62,712		<b>62,712</b>	<b>1</b>
Electric operating expenses	93,616		<b>93,616</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	281		<b>281</b>	<b>8</b>
Electric utility plant accounts	51,117		<b>51,117</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>207,726</b>	<b>0</b>	<b>207,726</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,310,420	5,178,103	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,529,714	1,420,789	<b>2</b>
<b>Net Utility Plant</b>	<b>3,780,706</b>	<b>3,757,314</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	495,510	448,880	<b>7</b>
<b>Total Other Property and Investments</b>	<b>495,510</b>	<b>448,880</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	170,593	85,396	<b>8</b>
Temporary Cash Investments (132)	524,615	651,058	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	218,555	187,937	<b>11</b>
Other Accounts Receivable (143)	22,561	33,775	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,421	3,180	<b>13</b>
Receivables from Municipality (145)	108,822	124,995	<b>14</b>
Materials and Supplies (150)	127,226	144,179	<b>15</b>
Prepayments (165)	0	5,396	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,168,951</b>	<b>1,229,556</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	51,092	56,429	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	149,452	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>200,544</b>	<b>56,429</b>	
<b>Total Assets and Other Debits</b>	<b>5,645,711</b>	<b>5,492,179</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	426,160	424,371	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,213,909	2,103,943	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,640,069</b>	<b>2,528,314</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,585,000	1,690,000	<b>24</b>
Advances from Municipality (223)	90,000	43,982	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,675,000</b>	<b>1,733,982</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	114,205	109,281	<b>28</b>
Payables to Municipality (233)	79,737	23,199	<b>29</b>
Customer Deposits (235)	174		<b>30</b>
Taxes Accrued (236)	96,821	72,162	<b>31</b>
Interest Accrued (237)	8,811	7,803	<b>32</b>
Other Current and Accrued Liabilities (238)	3,622	4,180	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>303,370</b>	<b>216,625</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	111,068	99,804	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>111,068</b>	<b>99,804</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	916,204	913,454	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,645,711</b>	<b>5,492,179</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,278,292	0	0	3,032,128	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,278,292</b>	<b>0</b>	<b>0</b>	<b>3,032,128</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	430,257	0	0	1,099,457	<b>10</b>
<b>Total Accumulated Provision</b>	<b>430,257</b>	<b>0</b>	<b>0</b>	<b>1,099,457</b>	
<b>Net Utility Plant</b>	<b>1,848,035</b>	<b>0</b>	<b>0</b>	<b>1,932,671</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	386,050	1,034,739			<b>1,420,789</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	43,235	117,986			<b>161,221</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,082				<b>2,082</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		2,514			<b>2,514</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>45,317</b>	<b>120,500</b>	<b>0</b>	<b>0</b>	<b>165,817</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,110	55,782			<b>56,892</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,110</b>	<b>55,782</b>	<b>0</b>	<b>0</b>	<b>56,892</b>	<b>19</b>
<b>Balance End of Year</b>	<b>430,257</b>	<b>1,099,457</b>	<b>0</b>	<b>0</b>	<b>1,529,714</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,180	1
<b>Additions:</b>		
Provision for uncollectibles during year	241	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>241</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>3,421</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			116,173		116,173	135,107	2
<b>Total Electric Utility</b>					<b>116,173</b>	<b>135,107</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	116,173	135,107	1
Water utility	11,053	9,072	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>127,226</b>	<b>144,179</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 WATER MRB'S	2,333	428	21,055	<b>1</b>
1993 ELECTRIC MRB'S	3,004	428	30,037	<b>2</b>
<b>Total</b>			<b>51,092</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	424,371	1
<b>Changes during year (explain):</b>		
INTEREST ON ADVANCE	1,789	2
<b>Balance end of year</b>	<b>426,160</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER MORTGAGE REVENUE BONDS	12/30/1991	12/01/2011	6.00%	585,000	<b>1</b>
ELECTRIC MORTGAGE REVENUE BONDS	12/16/1993	12/01/2008	5.00%	1,000,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,585,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/1999	4.77%	90,000	1
<b>Total for Account 223</b>				<b>90,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	72,162	1
<b>Accruals:</b>		
Charged water department expense	45,364	2
Charged electric department expense	68,728	3
Charged sewer department expense	955	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>115,047</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	72,162	6
Social Security taxes	15,841	7
PSC Remainder Assessment	2,385	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>90,388</b>	
<b>Balance end of year</b>	<b>96,821</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC MRB'S	4,395	52,716	52,991	4,120	1
WATER MRB'S	3,408	39,862	40,010	3,260	2
<b>Subtotal</b>	<b>7,803</b>	<b>92,578</b>	<b>93,001</b>	<b>7,380</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	0	3,220	1,789	1,431	3
<b>Subtotal</b>	<b>0</b>	<b>3,220</b>	<b>1,789</b>	<b>1,431</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,803</b>	<b>95,798</b>	<b>94,790</b>	<b>8,811</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	773,558	139,896	0	0	0	<b>913,454</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	2,750					<b>2,750</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>776,308</b>	<b>139,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>916,204</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	43,801					<b>43,801</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
ELECTRIC BOND RESERVE	345,886	3
WATER BOND RESERVE	149,624	4
<b>Total (Acct. 125):</b>	<b>495,510</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,771	6
Electric	202,784	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>218,555</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
RECEIVABLE FOR DEL. UTILITIES	3,367	12
WATER RECEIVABLES	269	13
ELECTRIC RECEIVABLES	18,925	14
<b>Total (Acct. 143):</b>	<b>22,561</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPAL-WATER	1,879	15
RECEIVABLE FROM SEWER-WATER	6,362	16
RECEIVABLE FROM MUNICIPAL-ELECTRIC	100,581	17
<b>Total (Acct. 145):</b>	<b>108,822</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED CLEANING PAINTING COSTS ON WATER TOWER	149,452	20
<b>Total (Acct. 183):</b>	<b>149,452</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC PAYABLE -GARBAGE	17,531	21
ELECTRIC PAYABLE-SEWER	14,854	22
ELECTRICE PAYABLE - WATER	15,771	23
WATER PAYABLE TO MUNICIPAL	8,408	24
ELECTRIC PAYABLE TO MUNIICIPAL	23,173	25
<b>Total (Acct. 233):</b>	<b>79,737</b>	
<b>Other Deferred Credits (253):</b>		
NONE		26
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,266,032	2,978,229	0	0	<b>5,244,261</b>	<b>1</b>
Materials and Supplies	10,062	125,640	0	0	<b>135,702</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	408,153	1,067,098	0	0	<b>1,475,251</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	774,933	139,896	0	0	<b>914,829</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,093,008</b>	<b>1,896,875</b>	<b>0</b>	<b>0</b>	<b>2,989,883</b>	
Net Operating Income	66,156	76,335	0	0	<b>142,491</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.05%</b>	<b>4.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.77%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	425,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,158,926	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,584,191</b>	
<b>Net Income</b>		
Net Income	109,966	5
<b>Percent Return on Proprietary Capital</b>	<b>4.26%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

THE UTILITY COMPLETED A MAJOR PROJECT INVOLVING CLEANING AND PAINTING THE RESERVOIR. PERMISSION FROM PSCW WAS OBTAINED TO AMORTIZE THESE COSTS OVER 6 YEARS. SEE ACCOUNT 183 ON F-19.

## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

A/C 432 - TO ADJUST BEGINNING OF YEAR BALANCE IN RETAINED EARNINGS DUE TO  
ADJUSTMENTS MADE AFTER FILING THE 1997 PSC REPORT.

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the President and Village Board  
of the Village of Prairie du Sac  
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Prairie du Sac Municipal Electric and Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Kiesling Associates, LLP  
Viroqua, Wisconsin  
March 26, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Response not received 7/29/99 ele    Item 1 changed to 230,000 kwh, item 2 will write again in 1999 review.    Note also, no names provided for Utility commission (written in 1997) and water revenues not explained in account 474.

June 23, 1999

Mr. Shawn Murphy, Village Administrator  
Prairie Du Sac Municipal Electric & Water  
280 Washington Street  
Prairie Du Sac, WI    53578-1198

1998 Analytical Review DWCCA-4830-ELE

Dear Mr. Murphy:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted 230 reported for kwh used for pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule. If the \$11,519 reported in the Power for Pumping Expense account is divided by six cents, the average cost of kwh, the result is 191,983 kwh. Should the amount reported for kwh used for pumping be revised to 230,000? If not, please explain the 230 kwh used for pumping.

2. During our review, we noted \$2,750 reported in Account 271, Contributions in Aid of Construction, described as services. However, there are no dollars reported in Account 345, Services, Water Utility Plant in Service, or Service Unit Additions in the Water Services schedule. Please furnish a brief explanation of this contribution.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist



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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\june 23 1999 rev letters e.doc

cc: Mr. Patrick Drone, Superintendent

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Identification and Ownership - Commission/Committee (Page iv)

see 1997 report for names, 7/29/99 ele

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	310,626	1
<b>Total Sales of Water</b>	<b>310,626</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	773	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,778	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,587	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,138</b>	
<b>Total Operating Revenues</b>	<b>330,764</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,397	9
Water Treatment Expenses (630-635)	2,104	10
Transmission and Distribution Expenses (640-655)	75,676	11
Customer Accounts Expenses (901-904)	12,886	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,946	14
<b>Total Operation and Maintenance Expenses</b>	<b>176,009</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	43,235	15
Amortization Expense (404-407)		16
Taxes (408)	45,364	17
<b>Total Other Operating Expenses</b>	<b>88,599</b>	
<b>Total Operating Expenses</b>	<b>264,608</b>	
<b>NET OPERATING INCOME</b>	<b>66,156</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	1	127	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>127</b>	
Metered Sales to General Customers (461)				
Residential	1,115	69,627	149,816	4
Commercial	138	22,311	36,535	5
Industrial	7	9,204	9,319	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,260</b>	<b>101,142</b>	<b>195,670</b>	
Private Fire Protection Service (462)	1		3,942	7
Public Fire Protection Service (463)	1		103,766	8
Other Sales to Public Authorities (464)	15	4,959	7,121	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,278</b>	<b>106,102</b>	<b>310,626</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	103,766	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>103,766</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	773	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>773</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY	6,778	8
<b>Total Rents from Water Property (472)</b>	<b>6,778</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,263	10
<b>Other (specify):</b>		
WATER REVENUES	3,324	11
<b>Total Other Water Revenues (474)</b>	<b>12,587</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,519	7
Operation Supplies and Expenses (623)	1,589	8
Maintenance of Pumping Plant (625)	15,289	9
<b>Total Pumping Expenses</b>	<b>28,397</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	762	10
Chemicals (631)	1,342	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>2,104</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	7,894	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	31,291	16
Maintenance of Mains (651)	12,696	17
Maintenance of Services (652)	11,423	18
Maintenance of Meters (653)	6,358	19
Maintenance of Hydrants (654)	4,918	20
Maintenance of Other Plant (655)	1,096	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,676</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,471	22
Accounting and Collecting Labor (902)	6,625	23
Supplies and Expenses (903)	2,790	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>12,886</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	12,355	27
Office Supplies and Expenses (921)	1,767	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,263	30
Property Insurance (924)	3,613	31
Injuries and Damages (925)	1,153	32
Employee Pensions and Benefits (926)	21,381	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,944	35
Transportation Expenses (933)	1,472	36
Maintenance of General Plant (935)	(2)	37
<b>Total Administrative and General Expenses</b>	<b>56,946</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>176,009</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		41,165	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		955	2
<b>Net property tax equivalent</b>		<b>40,210</b>	
Social Security		4,796	3
PSC Remainder Assessment		358	4
Other (specify):			5
<b>Total tax expense</b>		<b>45,364</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.238353				3
County tax rate	mills		4.898376				4
Local tax rate	mills		8.732531				5
School tax rate	mills		12.918792				6
Voc. school tax rate	mills		1.763927				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.551979</b>				10
Less: state credit	mills		2.147560				11
<b>Net tax rate</b>	mills		<b>26.404419</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.732531</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.682719</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.415250</b>				17
<b>Total Tax Rate</b>	mills		<b>28.551979</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820092</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.404419</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.654053</b>				21
Utility Plant, Jan. 1	\$	2,253,772	2,253,772				22
Materials & Supplies	\$	9,072	9,072				23
<b>Subtotal</b>	\$	<b>2,262,844</b>	<b>2,262,844</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,262,844</b>	<b>2,262,844</b>				26
Assessment Ratio	dec.		0.840100				27
<b>Assessed Value</b>	\$	<b>1,901,015</b>	<b>1,901,015</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.654053</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,165</b>	<b>41,165</b>				30
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>41,165</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	173		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,815		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>158,988</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,257		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>106,794</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
<b>Total Water Treatment Plant</b>	<b>7,399</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,253		24
Structures and Improvements (341)	750	605	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			173	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,815	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>158,988</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,257	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>106,794</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,399</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,253	24
Structures and Improvements (341)			1,355	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,170,158	11,967	27
Fire Mains (344)	0		28
Services (345)	188,954		29
Meters (346)	101,021	7,333	30
Hydrants (348)	139,567	5,132	31
Other Transmission and Distribution Plant (349)	3,300		32
<b>Total Transmission and Distribution Plant</b>	<b>1,939,700</b>	<b>25,037</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,445	286	35
Computer Equipment (391.1)	4,251		36
Transportation Equipment (392)	21,804		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,993		39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,246	307	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>40,891</b>	<b>593</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,253,772</b>	<b>25,630</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,253,772</b>	<b>25,630</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)			1,182,125 27
Fire Mains (344)			0 28
Services (345)			188,954 29
Meters (346)	1,110		107,244 30
Hydrants (348)			144,699 31
Other Transmission and Distribution Plant (349)			3,300 32
<b>Total Transmission and Distribution Plant</b>	<b>1,110</b>	<b>0</b>	<b>1,963,627</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)			4,251 36
Transportation Equipment (392)			21,804 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,993 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,553 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>41,484</b>
<b>Total utility plant in service directly assignable</b>	<b>1,110</b>	<b>0</b>	<b>2,278,292</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,110</b>	<b>0</b>	<b>2,278,292</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,115	9,115	1
February			8,061	8,061	2
March			9,174	9,174	3
April			9,729	9,729	4
May			10,589	10,589	5
June			13,732	13,732	6
July			23,635	23,635	7
August			12,930	12,930	8
September			11,533	11,533	9
October			9,361	9,361	10
November			8,787	8,787	11
December			9,092	9,092	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>135,738</b>	<b>135,738</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				17,409	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				118,329	16
Less: Water sold				106,102	17
Losses and unaccounted for				12,227	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				936	21
Date of maximum: 7/23/1998					22
Cause of maximum:					23
REPAIR WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				21	24
Date of minimum: 5/2/1998					25
Total KWH used for pumping for the year				230,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MARIAN PARK	2	130	30	720,000	Yes	<b>1</b>
RIVER STREET	3	568	30	1,440,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	2	3		<b>1</b>
Location	MARION PARK	100 RIVER STREET		<b>2</b>
Purpose	B	B		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	LAYNE		<b>5</b>
Year Installed	1987	1991		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	1,500		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.		<b>10</b>
Year Installed	1987	1991		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	40	200		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1980		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	1		9 10
Total capacity in gallons	400,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,178	0	0	0	7,178	1
M	D	6.000	53,880	35	0	0	53,915	2
M	D	8.000	35,816	36	0	0	35,852	3
M	D	10.000	9,411	0	0	0	9,411	4
M	D	12.000	435	0	0	0	435	5
<b>Total Within Municipality</b>			<b>106,720</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>106,791</b>	
<b>Total Utility</b>			<b>106,720</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>106,791</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	909	0	0	0	909		1
M	1.000	214	0	0	0	214	57	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	24	0	0	0	24	1	5
M	3.000	2	0	0	0	2		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>1,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,221</b>	<b>70</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,215	35	32	0	1,218	90	1
1.000	13	1	0	0	14	0	2
1.500	43	1	0	0	44	2	3
2.000	14	0	0	0	14	6	4
3.000	3	0	0	0	3	2	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>1,293</b>	<b>37</b>	<b>32</b>	<b>0</b>	<b>1,298</b>	<b>101</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,058	105	4	8	0	43	1,218	1
1.000	2	9	0	1	0	2	14	2
1.500	31	9	1	2	0	1	44	3
2.000	0	11	1	1	0	1	14	4
3.000	0	0	1	2	0	0	3	5
4.000	0	2	0	1	0	0	3	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
<b>Total:</b>	<b>1,091</b>	<b>136</b>	<b>7</b>	<b>15</b>	<b>2</b>	<b>47</b>	<b>1,298</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	171	1			172	2
<b>Total Fire Hydrants</b>	<b>171</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>172</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	172
Number of distribution system valves end of year:	381
Number of distribution valves operated during year:	381

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650 - BALANCE REPRESENTS AMORTIZATION OF EXPENSE FOR 1998 RELATIVE TO CLEANING AND PAINTING OF RESERVOIR.

ACCOUNT 920 - INCREASE IN EXPENSES IN 1998 REFLECTS ADDITIONAL ADMINISTRATIVE PAYROLL ALLOCATED TO UTILITY.

ACCOUNT 976 - INCREASE IN EXPENSES RELATE TO INCREASE IN BENEFIT COST AS WELL AS INCREASED ALLOCATION RELATED PAYROLL.

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### Pumping and Purchased Water Statistics (Page W-10)

230 kwh for pumping changed to 230,000 by PSC staff. 6/14/99 ele

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED THROUGH CURRENT YEAR REVENUES.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,669,185	<b>1</b>
<b>Total Sales of Electricity</b>	<b>1,669,185</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,169	<b>2</b>
Miscellaneous Service Revenues (451)	975	<b>3</b>
Sales of Water and Water Power (453)	0	<b>4</b>
Rent from Electric Property (454)	0	<b>5</b>
Interdepartmental Rents (455)	0	<b>6</b>
Other Electric Revenues (456)	4,423	<b>7</b>
Amortization of Construction Grants (457)	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>9,567</b>	
<b>Total Operating Revenues</b>	<b>1,678,752</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,150,272	<b>9</b>
Transmission Expenses (550-553)	27,196	<b>10</b>
Distribution Expenses (560-576)	99,715	<b>11</b>
Customer Accounts Expenses (901-904)	27,316	<b>12</b>
Sales Expenses (910)	0	<b>13</b>
Administrative and General Expenses (920-935)	111,204	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,415,703</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	117,986	<b>15</b>
Amortization Expense (404-407)		<b>16</b>
Taxes (408)	68,728	<b>17</b>
<b>Total Other Expenses</b>	<b>186,714</b>	
<b>Total Operating Expenses</b>	<b>1,602,417</b>	
<b>NET OPERATING INCOME</b>	<b>76,335</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,169	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,169</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	975	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>975</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	4,423	7
<b>Total Other Electric Revenues (456)</b>	<b>4,423</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,150,272	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,150,272</b>	
<b>Total Power Production Expenses</b>	<b>1,150,272</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	12,788	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)	14,408	19
<b>Total Transmission Expenses</b>	<b>27,196</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	18,214	20
Line and Station Labor (561)	565	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	148	23
Meter Expenses (566)	7,569	24
Customer Installations Expenses (567)	625	25
Miscellaneous Distribution Expenses (569)	4,585	26
Maintenance of Structures and Equipment (571)	2,407	27
Maintenance of Lines (572)	59,889	28
Maintenance of Line Transformers (573)	651	29
Maintenance of Street Lighting and Signal Systems (574)	4,999	30
Maintenance of Meters (575)	63	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>99,715</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,752	33
Accounting and Collecting Labor (902)	20,790	34
Supplies and Expenses (903)	2,533	35
Uncollectible Accounts (904)	241	36
<b>Total Customer Accounts Expenses</b>	<b>27,316</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,331	<b>38</b>
Office Supplies and Expenses (921)	8,761	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	9,240	<b>41</b>
Property Insurance (924)	9,685	<b>42</b>
Injuries and Damages (925)	2,241	<b>43</b>
Employee Pensions and Benefits (926)	49,466	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	5,217	<b>46</b>
Transportation Expenses (933)	10,263	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>111,204</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,415,703</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		55,656	1
Social Security		11,045	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,027	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>68,728</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.238353				3
County tax rate	mills		4.898376				4
Local tax rate	mills		8.732531				5
School tax rate	mills		12.918792				6
Voc. school tax rate	mills		1.763927				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.551979</b>				10
Less: state credit	mills		2.147560				11
<b>Net tax rate</b>	mills		<b>26.404419</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.732531</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.682719</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.415250</b>				17
<b>Total Tax Rate</b>	mills		<b>28.551979</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820092</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.404419</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.654053</b>				21
Utility Plant, Jan. 1	\$	2,924,331	2,924,331				22
Materials & Supplies	\$	135,107	135,107				23
<b>Subtotal</b>	\$	<b>3,059,438</b>	<b>3,059,438</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,059,438</b>	<b>3,059,438</b>				26
Assessment Ratio	dec.		0.840100				27
<b>Assessed Value</b>	\$	<b>2,570,234</b>	<b>2,570,234</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.654053</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,656</b>	<b>55,656</b>				30
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>55,656</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,537		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>126,989</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,033		34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	324,843		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	137,669	7,244	38
Overhead Conductors and Devices (365)	307,941	2,645	39
Underground Conduit (366)	32,566		40
Underground Conductors and Devices (367)	691,823	29,030	41
Line Transformers (368)	492,288	38,255	42
Services (369)	327,499	20,074	43
Meters (370)	82,831	9,283	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	167,087	8,892	47
<b>Total Distribution Plant</b>	<b>2,572,992</b>	<b>115,423</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	12,612		50
Computer Equipment (391.1)	15,008		51
Transportation Equipment (392)	71,458	6,576	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	14,449		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	64,966	38,660	56
Communication Equipment (397)	4,221	2,920	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			2,537 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>126,989</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,033 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)			324,843 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			144,913 38
Overhead Conductors and Devices (365)			310,586 39
Underground Conduit (366)			32,566 40
Underground Conductors and Devices (367)			720,853 41
Line Transformers (368)	13,000		517,543 42
Services (369)			347,573 43
Meters (370)	1,050		91,064 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			175,979 47
<b>Total Distribution Plant</b>	<b>14,050</b>	<b>0</b>	<b>2,674,365</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			12,612 50
Computer Equipment (391.1)			15,008 51
Transportation Equipment (392)	37,511		40,523 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			14,449 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			103,626 56
Communication Equipment (397)	4,221		2,920 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	19,056	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>224,350</b>	<b>48,156</b>
<b>Total utility plant in service directly assignable</b>	<b>2,924,331</b>	<b>163,579</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>2,924,331</b>	 <b>163,579</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			19,056 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>41,732</b>	<b>0</b>	<b>230,774</b>
<b>Total utility plant in service directly assignable</b>	<b>55,782</b>	<b>0</b>	<b>3,032,128</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>55,782</b>	<b>0</b>	<b>3,032,128</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	15.49	2
14.4/24.9 kV (25kV)		3
<b>Other:</b>		
7200 URD	14.09	4
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
<b>Other:</b>		
NONE		8
<b>Transmission System</b>		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
<b>Other:</b>		
NONE		13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	7,313	Tuesday	01/13/1998	12:00	3,507
February	02	7,249	Tuesday	02/03/1998	11:00	3,161
March	03	7,135	Tuesday	03/10/1998	10:00	3,034
April	04	7,074	Monday	04/13/1998	11:00	3,108
May	05	7,689	Monday	05/18/1998	14:00	2,959
June	06	8,215	Thursday	06/25/1998	11:00	3,098
July	07	8,061	Monday	07/20/1998	14:00	3,631
August	08	7,838	Friday	08/21/1998	11:00	3,329
September	09	7,377	Tuesday	09/15/1998	09:00	3,259
October	10	6,997	Tuesday	09/29/1998	12:00	2,884
November	11	6,988	Tuesday	11/10/1998	11:00	3,061
December	12	7,357	Tuesday	12/22/1998	10:00	3,917
<b>Total</b>		<b>89,293</b>				<b>38,948</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN POWER & LIGHT

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		38,943	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>38,943</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		37,046	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>37,046</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,897	27
<b>Total Energy Losses</b>		<b>1,897</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.8712%</b>	29
<b>Total Disposition of Energy</b>		<b>38,943</b>	30



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

<b>Type of Sales/Rate Class Title (a)</b>	<b>Rate Schedule (b)</b>	<b>Avg. No. of Customers (c)</b>	<b>kWh (000 Omitted) (d)</b>	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,304	10,728	<b>1</b>
<b>Total Sales for Residential Sales</b>		<b>1,304</b>	<b>10,728</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	184	4,430	<b>2</b>
SMALL POWER	CP-1	12	3,891	<b>3</b>
LARGE POWER	CP-2	3	3,664	<b>4</b>
INDUSTRIAL	CP-3	1	14,195	<b>5</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>200</b>	<b>26,180</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MG-1	1	138	<b>6</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>138</b>	
<b>Sales for Resale</b>				
NONE				<b>7</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,505</b>	<b>37,046</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		547,124	(6,755)	<b>540,369</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>547,124</b>	<b>(6,755)</b>	<b>540,369</b>	
		234,015	(2,872)	<b>231,143</b>	<b>2</b>
45,479		179,036	(2,130)	<b>176,906</b>	<b>3</b>
42,279		155,590	(2,602)	<b>152,988</b>	<b>4</b>
		548,023	(7,682)	<b>540,341</b>	<b>5</b>
<b>87,758</b>	<b>0</b>	<b>1,116,664</b>	<b>(15,286)</b>	<b>1,101,378</b>	
		27,491	(53)	<b>27,438</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>27,491</b>	<b>(53)</b>	<b>27,438</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>87,758</b>	<b>0</b>	<b>1,691,279</b>	<b>(22,094)</b>	<b>1,669,185</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WP&L		WP&L		1
Point of Delivery		SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)		FIRM		FIRM		3
Voltage at Which Delivered		69KV		69KV		4
Point of Metering		PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW		47,358		43,623		6
Average load factor		71.1746%		44.9398%		7
Total Cost of Purchased Power		703,993		446,280		8
Average cost per kWh		0.0286		0.0312		9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
January		1,077	1,192	686	547	12
February		986	974	676	523	13
March		957	971	622	481	14
April		932	963	677	532	15
May		954	901	616	487	16
June		1,003	931	635	528	17
July		1,230	1,260	620	519	18
August		1,111	1,088	638	489	19
September		984	1,050	684	539	20
October		618	1,029	686	549	21
November		938	909	675	536	22
December		1,163	1,385	768	598	23
Total kWh (000)		11,953	12,653	7,983	6,328	24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
January						40
February						41
March						42
April						43
May						44
June						45
July						46
August						47
September						48
October						49
November						50
December						51
Total kWh (000)						52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
Total							<u>0</u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>								
<b>Year Installed</b>	<b>Type</b>	<b>RPM</b>	<b>Voltage (kV)</b>	<b>kWh Generated by Each Unit During Yr. (000's)</b>	<b>Rated Unit Capacity kW</b>	<b>kVA</b>	<b>Total Rated Plant Capacity (kW)</b>	<b>Total Maximum Continuous Capacity (kW)</b>
<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>	<b>(m)</b>	<b>(n)</b>	<b>(o)</b>	<b>(p)</b>	<b>(q)</b>
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	1	2			1
Voltage--High Side	69	69			2
Voltage--Low Side	7	480			3
Num. Main Transformers in Operation	1	2			4
Capacity of Transformers in kVA	7,500	6,250			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	5,013	3,801			7
Dt and Hr of Such Maximum Demand	07/20/1998	09/15/1998			8
	14:00	09:00			9
Kwh Output	24,621	14,327			10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,549	275	36,607	1
Acquired during year	83	9	1,750	2
<b>Total</b>	<b>1,632</b>	<b>284</b>	<b>38,357</b>	<b>3</b>
Retired during year	30	16	900	4
Sales, transfers or adjustments increase (decrease)	(1)	0	0	5
<b>Number end of year</b>	<b>1,601</b>	<b>268</b>	<b>37,457</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,485	236	27,150	8
In utility's use	16	2	6,250	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	100	30	4,057	12
<b>Total end of year</b>	<b>1,601</b>	<b>268</b>	<b>37,457</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	39	17,779	<b>1</b>
Sodium Vapor	250	15	6,838	<b>2</b>
<b>Total</b>		<b>54</b>	<b>24,617</b>	
<b>Ornamental</b>				
Sodium Vapor	150	180	82,055	<b>3</b>
Sodium Vapor	250	54	24,617	<b>4</b>
Sodium Vapor	400	14	6,382	<b>5</b>
<b>Total</b>		<b>248</b>	<b>113,054</b>	
<b>Other</b>				
NONE				<b>6</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## **ELECTRIC OPERATING SECTION FOOTNOTES**

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### **Street Lighting Equipment (Page E-23)**

STREET LIGHTS HAVE COMMON METERING AT A SINGLE POINT.    KWH IS IN PROPORTION  
TO THE NUMBER OF LIGHTS.

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